

BILL NO. 03-51
As Amended

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 03-51 (As Amended)

Introduced by Council President Wagner at the request of the County Executive
and Council President Wagner and Council Member Cassilly
Legislative Day No. 03-24 Date September 16, 2003

AN ACT to repeal and re-enact, with amendments, Section 123-43.4.1, Tax credit for surviving spouse of fire, rescue or emergency medical service personnel, of Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to provide a tax exemption for surviving spouses of law enforcement officers under certain conditions; and generally relating to the provision of a tax credit.

By the Council, September 16, 2003

Introduced, read first time, ordered posted and public hearing scheduled

on: October 21, 2003

at: 7:45 p.m.

By Order: Barbara J. Ruth, Council Administrator

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on October 21, 2003, and concluded on, October 21, 2003.

Barbara J. Ruth, Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

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Section 1. Be It Enacted By The County Council of Harford County, Maryland that Section 123-43.4.1, Tax credit for surviving spouse of fire, rescue or emergency medical service personnel, of Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended, be, and it is hereby, repealed and re-enacted, with amendments, all to read as follows:

Chapter 123. Finance and Taxation

Article II. Real Property Tax Credits

§ 123-43.4.1. Tax credit for surviving spouse of fire, rescue, LAW ENFORCEMENT or emergency medical service personnel.

A. For the purposes of this section, the following terms have the meanings indicated:

[ACTIVE SERVICE -- An active member of a Harford County volunteer fire and ambulance company rendering assistance during an emergency call.]

DWELLING -- Real property that is the legal residence of a surviving spouse, including the lot or curtilage and structures necessary to use the real property as a residence, provided that the dwelling is occupied by not more than 2 families.

FALLEN RESCUE WORKER -- An individual who dies while in the active service of fire, rescue, LAW ENFORCEMENT or emergency medical service, unless the death was the result of the individual's own willful misconduct or abuse of alcohol or drugs.

SURVIVING SPOUSE -- A surviving spouse, who has not remarried, of a fallen rescue worker.

B. In accordance with the provisions of the Tax-Property Article, § 9-210, of the Annotated Code of Maryland, there is hereby established the following property tax credit:

(1) A 100% exemption for a dwelling that is owned by a surviving spouse of a fallen rescue worker WHOSE SERVICE IN FIRE, RESCUE, LAW ENFORCEMENT OR EMERGENCY MEDICAL SERVICE IS WITHIN HARFORD COUNTY, if:

(a) The dwelling was owned by the fallen rescue worker at the time of the

fallen rescue worker's death;

(b) The dwelling was acquired by the surviving spouse within 2 years of the fallen rescue worker's death, provided that the fallen rescue worker or the surviving spouse was domiciled in the state as of the date of the fallen rescue worker's death; or

(c) The dwelling was acquired after the surviving spouse qualified for a credit for a former dwelling under Paragraph (1)(a) or (b) of this subsection, to the extent of the previous credit.

(2) A 50% EXEMPTION FOR A DWELLING THAT IS OWNED BY A SURVIVING SPOUSE OF A FALLEN RESCUE WORKER WHOSE SERVICE IN FIRE, RESCUE, LAW ENFORCEMENT OR EMERGENCY MEDICAL SERVICE IS OUTSIDE OF HARFORD COUNTY. THE EXEMPTION SHALL RUN FOR 5 YEARS FROM THE DATE OF DEATH OF ~~THE FALLEN RESCUE WORKER~~ FILING THE APPLICATION FOR THE TAX CREDIT, IF:

(A) THE DWELLING WAS OWNED BY THE FALLEN RESCUE WORKER AT THE TIME OF THE FALLEN RESCUE WORKER'S DEATH;

(B) THE DWELLING WAS ACQUIRED BY THE SURVIVING SPOUSE WITHIN 2 YEARS OF THE FALLEN RESCUE WORKER'S DEATH, PROVIDED THAT THE FALLEN RESCUE WORKER OR THE SURVIVING SPOUSE WAS DOMICILED IN THE STATE AS OF THE DATE OF THE FALLEN RESCUE WORKER'S DEATH; OR

(C) THE DWELLING WAS ACQUIRED AFTER THE SURVIVING SPOUSE QUALIFIED FOR A CREDIT FOR A FORMER DWELLING UNDER PARAGRAPH (2)(A) OR (B) OF THIS SUBSECTION, TO THE EXTENT OF THE PREVIOUS CREDIT.

C. To receive a credit under this section, the surviving spouse shall provide certification that the fallen rescue worker died while in active service of a fire, rescue, LAW ENFORCEMENT or emergency medical service and that the fallen rescue worker's death was not the result of the individual's own willful misconduct or abuse of alcohol or drugs.

- 1 Section 2. And Be It Further Enacted that this Act shall take effect 60 calendar days from the date
- 2 it becomes law.

EFFECTIVE: December 29, 2003

*The Council Administrator does hereby certify that
fifteen (15) copies of this Bill are immediately available for
distribution to the public and the press.*



Council Administrator

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HARFORD COUNTY BILL NO. 03-51 As Amended

Brief Title Tax Credit – Surviving Spouse of Law Enforcement Officers

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

Barbara J. Ruth
Council Administrator

Date October 21, 2003

ENROLLED

Robert S. Wagner
Council President

Date October 21, 2003

BY THE COUNCIL

Read the third time.

Passed: LSD 03-27

Failed of Passage: _____

By Order

Barbara J. Ruth
Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 23rd day of October, 2003 at 3:00 p.m.

Barbara J. Ruth
Council Administrator



BY THE EXECUTIVE

James M. Harbino
COUNTY EXECUTIVE

APPROVED: Date 10-27-03

BY THE COUNCIL

This Bill No. 03-51(As Amended), having been approved by the Executive and returned to the Council, becomes law on October 27, 2003.

EFFECTIVE: December 26, 2003

Barbara J. Ruth
Barbara J. Ruth, Council Administrator

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